State of Minnesota

Office of the State Auditor

Julie Blaha
State Auditor

Chisago County
Center City, Minnesota

Management and Compliance Report

Year Ended December 31, 2023

Chisago County
Center City, Minnesota

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STATE OF MINNESOTA

Office of the State Auditor

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State Auditor

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Board of County Commissioners
Chisago County
Center City, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Chisago County, Minnesota, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 25, 2024.

Our report includes a reference to other auditors who audited the financial statements of the Chisago County Housing and Redevelopment Authority Economic Development Authority as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Chisago County's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control over financial reporting* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 that we consider to be a material weakness.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chisago County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

In connection with our audit, nothing came to our attention that caused us to believe that Chisago County failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

Chisago County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Chisago County's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs and Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the provisions of the *Minnesota Legal Compliance Audit Guide for Counties* and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

/s/Julie Blaha

Julie Blaha
State Auditor

/s/Chad Struss

Chad Struss, CPA
Deputy State Auditor

September 25, 2024

STATE OF MINNESOTA

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Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

Board of County Commissioners
Chisago County
Center City, Minnesota

Report on Compliance for the Major Federal Program

Qualified Opinion
We have audited Chisago County's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on Chisago County's major federal program for the year ended December 31, 2023. Chisago County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Qualified Opinion on COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, Chisago County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the COVID-19 – Coronavirus State and Local Fiscal Recovery Funds for the year ended December 31, 2023.

Basis for Qualified Opinion
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Chisago County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on compliance for the major federal program. Our audit does not provide a legal determination of Chisago County's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on COVID 19 – Coronavirus State and Local Fiscal Recovery Funds
As described in the accompanying Schedule of Findings and Questioned Costs, Chisago County did not comply with requirements regarding Assistance Listing No. 21.027 COVID-19 – Coronavirus State and Local Fiscal Recovery Funds as described in finding number 2023-002 for Activities Allowed or Unallowed and Allowable Costs/Cost Principles, and 2023-003 for Suspension and Debarment.

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Compliance with such requirements is necessary, in our opinion, for Chisago County to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Chisago County's federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Chisago County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Chisago County's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit;

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Chisago County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances; and

- obtain an understanding of Chisago County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Chisago County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Government Auditing Standards requires the auditor to perform limited procedures on Chisago County's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. Chisago County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2023-002 and 2023-003 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Chisago County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. Chisago County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

/s/Julie Blaha

Julie Blaha
State Auditor

/s/Chad Struss

Chad Struss, CPA
Deputy State Auditor

September 25, 2024

Chisago County
Center City, Minnesota

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2023

Section I – Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles: **Unmodified**

Internal control over financial reporting:
- Material weaknesses identified? **Yes**
- Significant deficiencies identified? **None reported**

Noncompliance material to the financial statements noted? **No**

Federal Awards

Internal control over the major federal program:
- Material weaknesses identified? **Yes**
- Significant deficiencies identified? **None reported**

Type of auditor's report issued on compliance for the major federal program: **Qualified.**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **Yes**

Identification of the major federal program:

Assistance Listing Number	Name of Federal Program or Cluster
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: $750,000.

Chisago County qualified as a low-risk auditee? **No**

Section II – Financial Statement Findings

2023-001 **<u>Audit Adjustment</u>**
Prior Year Finding Number: N/A
Year of Finding Origination: 2023
Type of Finding: Internal Control Over Financial Reporting
Severity of Deficiency: Material Weakness

Criteria: A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements on a timely basis. Auditing standards define a material weakness as a deficiency, or a combination of deficiencies, in internal control such that there is a

reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis.

Condition: A material audit adjustment was identified that resulted in a significant change to the County's financial statements.

Context: The inability to detect material misstatements in the financial statements increases the likelihood that the financial statements would not be fairly presented. The adjustment was found in the audit; however, independent external auditors cannot be considered part of the County's internal control.

Effect: The following audit adjustment was reviewed and approved by management and is reflected in the financial statements for the year ended December 31, 2023.

In the General Fund, unearned revenue increased, and COVID-19 Coronavirus State and Local Fiscal Recovery Funds revenue decreased by $1,780,109 to reduce grant revenues for amounts recorded in the prior year.

Cause: The County recorded the cumulative revenues instead of the 2023 revenues due to human error.

Recommendation: We recommend the County implement additional procedures over financial reporting that include review of balances, disclosures, and supporting documentation by a qualified individual to ensure the County's financial statements are fairly presented in accordance with accounting principles generally accepted in the United States of America.

View of Responsible Official: Acknowledge

Section III – Federal Award Findings and Questioned Costs

2023-002 **Activities Allowed or Unallowed and Allowable Costs/Cost Principles**
Prior Year Finding Number: N/A
Year of Finding Origination: 2023
Type of Finding: Internal Control Over Compliance and Compliance
Severity of Deficiency: Material Weakness and Modified Opinion

Federal Agency: U.S. Department of Treasury
Program: 21.027 COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
Award Number and Year: SLFRP2192; 2021

Pass-Through Agency: N/A – Direct

Criteria: Title 2 U.S. *Code of Federal Regulations* § 200.303 states that the auditee must establish and maintain effective internal control over the federal award that provides reasonable assurance that the auditee is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Title 2 U.S. *Code of Federal Regulations* §2 CFR 200.403(a) and §2 CFR 200.403(g) require costs to be necessary and reasonable, and be adequately documented.

Condition: The County did not obtain itemized documentation for five out of 22 disbursements tested. The amount of disbursements that did not have supporting documentation totaled $818,036.

Questioned Costs: $818,036

Context: The County disbursed funds to cities and towns as non-entitlement units of government (NEU), however; the NEU designation only applies to states providing funds to local governments.

The sample size was originally based on guidance from Chapter 11 of the AICPA Audit Guide, *Government Auditing and Single Audits*, but was expanded to include four additional payments identified by the County as payments to NEUs.

Effect: The County has insufficient documentation to demonstrate expenditures were for allowable activities and met the requirements of allowable costs.

Cause: The County believed funds could be disbursed to cities and towns as NEUs. Because of this determination, the County did not obtain itemized support for expenditures incurred.

Recommendation: We recommend Chisago County obtain itemized documentation related to grant expenditures to document expenditures were for allowable activities and met the requirements of allowable costs.

View of Responsible Official: Acknowledge

2023-003 **Suspension and Debarment**
Prior Year Finding Number: 2022-002
Year of Finding Origination: 2022
Type of Finding: Internal Control Over Compliance and Compliance
Severity of Deficiency: Material Weakness and Modified Opinion

Federal Agency: U.S. Department of Treasury
Program: 21.027 COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
Award Number and Year: SLFRP2192; 2021

Pass-Through Agency: N/A – Direct

Criteria: Title 2 U.S. *Code of Federal Regulations* § 200.303 states that the auditee must establish and maintain effective internal control over the federal award that provides reasonable assurance that the auditee is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Federal requirements prohibit non-federal entities from contracting with or making subawards under covered transactions to parties that are suspended or debarred. Title 2 U.S. *Code of Federal Regulations* § 180.300 describes a required verification process. Prior to entering into the transaction, one of the following must be performed: (1) checking SAM.gov exclusions, (2) collecting a certification, or (3) adding a clause or condition to the covered transaction.

Condition: For six of the eight covered transactions selected for testing, the County did not perform the verification for suspended or debarred vendors prior to entering into the covered transactions.

Questioned Costs: None.

Context: There were 24 covered transactions during the year. The County provided funds to various cities, townships, and vendors which have operated for many years and were familiar to the County.

The sample size was based on guidance from Chapter 11 of the AICPA Audit Guide, Government Auditing Standards and Single Audits.

Effect: Failure to verify vendors are not suspended, debarred, or otherwise excluded prior to entering into a covered transaction may result in the County entering into a transaction with a vendor that is not authorized to provide goods and services under the grant.

Cause: The County informed us there is a lack of staff available to check the covered transactions for suspension and debarment.

Recommendation: We recommend the County maintain documentation to demonstrate that vendors were not debarred, suspended, or otherwise excluded from conducting business with the County; this documentation should be completed prior to entering into a covered transaction.

View of Responsible Official: Acknowledge

Chisago COUNTY USA | AUDITOR - TREASURER

Bridgitte Konrad
County Auditor-Treasurer

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Representation of Chisago County
Center City, Minnesota

Corrective Action Plan
For the Year Ended December 31, 2023

Finding Number: 2023-001
Finding Title: Audit Adjustment

Name of Contact Person Responsible for Corrective Action:
Kristin Waddell

Corrective Action Planned:
A second review of balances, disclosures, and supporting documentation is currently done, and will continue to be, by Kristin before sending the information to the external auditors for review.

Anticipated Completion Date:
Immediately

Finding Number: 2023-002
Finding Title: Activities Allowed or Unallowed and Allowable Costs/Cost Principles
Program: 21.027 COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Name of Contact Person Responsible for Corrective Action:
Kristin Waddell

Corrective Action Planned:
Extensive research was done on this topic and position of the County is that cities and townships are non-entitlement units (NEUs) who report to the Treasury directly. SLFRF Compliance and Reporting Guidance published by The Department of the Treasury states that NEUs are not subrecipients under the SLFRF program; they are SLFRF recipients that report directly to the Treasury.

Recipients of the County's ARPA Broadband grants:

- provided the specific unserved or underserved areas located within the County where the requested ARPA funds would be used to deliver high-speed, reliable, and affordable internet (typically accompanied by the consultant report coordinating the construction) on their grant applications to the County Board; **and**

- have certified they are complying with "all federal, state, and local laws and all requirements and published guidance set forth regarding the usage of any and all monies appropriated under the ARPA" in their signed grant agreements with the County;

However, beginning in 2024 the County will collect itemized support for the expenditures incurred related to the ARPA Broadband Grant Program.

Anticipated Completion Date:
Immediately

Finding Number: 2023-003
Finding Title: Suspension and Debarment
Program: 21.027 COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Name of Contact Person Responsible for Corrective Action:
Kristin Waddell

Corrective Action Planned:
Verifying that a new vendor has not been suspended or debarred is analyzed on a case-by-case basis depending on the Federal award. Doing this for each vendor for ARPA would significantly disrupt our A/P process with the limited number of staff we have.

Analysis was done for each new ARPA Broadband grant awarded after the finding was issued in 2022, and for new vendors with significant project costs. Of the samples tested in 2023, some were paid prior to the completion of the 2022 audit, before the County was aware of the finding and corrective action could take place.

Anticipated Completion Date:
Immediately

Bridgitte Konrad
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Representation of Chisago County
Center City, Minnesota

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2023

Finding Number: 2022-001
Year of Finding Origination: 2022
Finding Title: Eligibility
Program: 93.778 Medical Assistance Program

Summary of Condition: The Minnesota Department of Human Services maintains the computer system, MAXIS, which is used by Chisago County to support the eligibility determination process. In the case files reviewed for eligibility, not all documentation was input correctly into MAXIS. The following was noted in our sample of 40 case files tested for Medical Assistance eligibility:

• One case file did not contain documentation of citizenship, and

• Four case files contained asset documentation that did not match MAXIS and, of the four, one that lacked documentation of the indicated vehicle verification.

Summary of Corrective Action Previously Reported: Chisago County will implement additional procedures to provide reasonable assurance that all necessary documentation is properly inputted or updated in MAXIS. This will include internal staff training/updates at monthly unit meetings on the importance of accuracy in our case files. Our agency will also be implementing internal supervisory case reviews to ensure accuracy practices are being followed.

Status: Fully Corrected. Corrective action was taken.

Finding Number: 2022-002
Year of Finding Origination: 2022
Finding Title: Procurement, Suspension, and Debarment
Program: 21.027 COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Summary of Condition: The County had one procurement considered a small purchase. For this procurement, the contract file did not have documentation detailing the history of procurement, supporting full and open competition, or that a cost/price analysis was performed. In addition, for three of four covered transactions tested, the verification for suspended or debarred vendors was not performed before entering into the covered transaction.

Summary of Corrective Action Previously Reported: In the future when the County attempts to obtain services through a contract using Federal grant money, the County will document the entire process of selecting a vendor.

Prior to sending a transaction to a potential vendor, the County will document and verify that the vendor has not been suspended or debarred via the SAM.gov website.

Status: Partially Corrected.

Procurement: Fully Corrected. Corrective action was taken.

Verifying that a new vendor has not been suspended or debarred is analyzed on a case-by-case basis depending on the Federal award. Doing this for each vendor for ARPA would significantly disrupt our A/P process with the limited number of staff we have.

Finding Number: 2022-003
Year of Finding Origination: 2022
Finding Title: Reporting
Program: 21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Summary of Condition: Of the four quarterly Project and Expenditure Reports, two reports were reported inaccurately.

Summary of Corrective Action Previously Reported: The County will have a second review done of the report before filing.

Status: Fully Corrected. Corrective action was taken.

Finding Number: 2022-004
Year of Finding Origination: 2022
Finding Title: Board Minutes Publication

Summary of Condition: Based on review of the affidavits of publication related to the publishing of a summary of Board minutes for 2022, three of the summaries were not published in the County's official newspaper.

Summary of Corrective Action Previously Reported: We will have multiple employees check to make sure the minutes are sent to the official paper; multiple parties will be cc'd on the email.

Status: Fully Corrected. Corrective action was taken.